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Dated: April 22, 2005

Signature:

(Richard Zimmermann)

Docket No.: 19036/40258
(PATENT)

#3/A

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Toshio Yamamoto et al.

Application No.: Not Yet Assigned

Confirmation No.: Not Yet Assigned

Filed: Concurrently Herewith

Art Unit: Not Yet Assigned

For: Cornerplate-less Duct, Method of Manufacturing
the Duct, and Apparatus for Manufacturing Duct

Examiner: Not Yet Assigned

FIRST PRELIMINARY AMENDMENT

MS PCT
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

Prior to examination on the merits, please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 15 of this paper.